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09/915,439	07/26/2001	Rabindranath Dutta	AUS920010440US1

CONFIRMATION NO. 7368

POA ACCEPTANCE LETTER



32329
IBM CORPORATION
INTELLECTUAL PROPERTY LAW
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Date Mailed: 04/17/2008

NOTICE OF ACCEPTANCE OF POWER OF ATTORNEY

This is in response to the Power of Attorney filed 04/03/2008.

The Power of Attorney in this application is accepted. Correspondence in this application will be mailed to the above address as provided by 37 CFR 1.33.

/s/christian/

Office of Data Management, Application Assistance Unit (571) 272-4000, or (571) 272-4200, or 1-888-786-0101